Sales and Use Tax - Home Rule Cities

What is a home rule city?

A home-rule city is a city or town that administers and collects its own sales and use taxes. The Colorado Department of Revenue has no jurisdiction over sales and use taxes imposed by home-rule cities when the state does not administer its local taxes. Taxes collected for such areas must be remitted directly to the home-rule jurisdiction. To find out what tax a local taxes of self-administered home-rule cities are you must contact that specific home-rule jurisdiction directly to obtain its tax regulations. For information on local sales tax rates, and to find out what cities or towns are home-rule, see publication DR 1002 Colorado Sales/Use Tax Rates.

There are many home-rule entities within Colorado. To become a home-rule city where tax is self-administered, the city or town must put the question to a vote of the people to create a home-rule charter. A charter is a type of local constitution that permits a broader area of self-governing including taxation.